

ITEM NO.20

COURT NO.6

SECTION IV-A

**S U P R E M E C O U R T O F I N D I A**  
**RECORD OF PROCEEDINGS**

Petition(s) for Special Leave to Appeal (C) No(s). 28652/2018

(Arising out of impugned final judgment and order dated 09-07-2018 in ITA No. 10/2011 passed by the High Court Of Karnataka At Bengaluru)

SAP LABS INDIA PRIVATE LIMITED

Petitioner(s)

VERSUS

INCOME TAX OFFICER CIRCLE 6 (1) (1) BANGALORE

Respondent(s)

WITH

SLP(C) No. 28694/2018 (IV-A)

SLP(C) No. 29204/2018 (IV-A)  
 ( FOR PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES ON IA 54632/2019

IA No. 54632/2019 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES)

SLP(C) No. 29180/2018 (IV-A)

SLP(C) No. 33631/2018 (IV-A)  
 (FOR ADMISSION)

SLP(C) No. 2641/2019 (IV-A)

Diary No(s). 1571/2019 (IV-A)  
 (IA No. 35109/2019 - CONDONATION OF DELAY IN FILING  
 IA No. 35110/2019 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS)

SLP(C) No. 3941/2019 (IV-A)

Diary No(s). 1981/2019 (IV-A)  
 (IA No. 23054/2019 - CONDONATION OF DELAY IN FILING)

SLP(C) No. 6108/2019 (IV-A)

SLP(C) No. 5361/2019 (IV-A)

SLP(C) No. 5365/2019 (IV-A)

SLP(C) No. 6106/2019 (IV-A)

SLP(C) No. 6104/2019 (IV-A)

SLP(C) No. 7376/2019 (IV-A)

SLP(C) No. 5362/2019 (IV-A)

SLP(C) No. 5364/2019 (IV-A)

SLP(C) No. 6103/2019 (IV-A)

SLP(C) No. 5366/2019 (IV-A)

SLP(C) No. 7372/2019 (IV-A)

SLP(C) No. 7369/2019 (IV-A)

SLP(C) No. 7373/2019 (IV-A)

Diary No(s). 5862/2019 (IV-A)  
(IA No. 34663/2019 - CONDONATION OF DELAY IN FILING)

SLP(C) No. 7366/2019 (IV-A)

SLP(C) No. 7368/2019 (IV-A)

SLP(C) No. 7589/2019 (XIV)

SLP(C) No. 7374/2019 (IV-A)

SLP(C) No. 8289/2019 (IV-A)

SLP(C) No. 7367/2019 (IV-A)

SLP(C) No. 8141/2019 (IV-A)  
( IA No. 139872/2019 - AMENDMENT IN CAUSE TITLE)

Diary No(s). 6037/2019 (IV-A)  
(IA No. 35617/2019 - CONDONATION OF DELAY IN FILING)

Diary No(s). 6043/2019 (IV-A)  
(IA No. 47837/2019 - CONDONATION OF DELAY IN FILING)

SLP(C) No. 8290/2019 (IV-A)

SLP(C) No. 16205/2019 (IV-A)  
(FOR ADMISSION and I.R. and IA No.71732/2019-CONDONATION OF DELAY  
IN FILING and IA No.71733/2019-CONDONATION OF DELAY IN REFILING)

SLP(C) No. 8140/2019 (IV-A)  
(IA No. 41789/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT)

SLP(C) No. 8145/2019 (IV-A)

SLP(C) No. 8139/2019 (IV-A)

**SLP(C) No. 8147/2019 (IV-A)**

**Diary No(s). 7805/2019 (IV-A)  
(IA No. 50093/2019 - CONDONATION OF DELAY IN FILING)**

**SLP(C) No. 9064/2019 (IV-A)**

**Diary No(s). 7909/2019 (IV-A)  
(IA No. 50975/2019 - CONDONATION OF DELAY IN FILING)**

**Diary No(s). 8715/2019 (IV-A)  
(IA No. 58283/2019 - CONDONATION OF DELAY IN FILING)**

**Diary No(s). 8896/2019 (IV-A)  
(IA No. 57478/2019 - CONDONATION OF DELAY IN FILING)**

**Diary No(s). 8900/2019 (IV-A)  
(FOR  
FOR CONDONATION OF DELAY IN FILING ON IA 56125/2019  
IA No. 56125/2019 - CONDONATION OF DELAY IN FILING)**

**SLP(C) No. 9066/2019 (IV-A)**

**Diary No(s). 8914/2019 (IV-A)  
(IA No. 51495/2019 - CONDONATION OF DELAY IN FILING)**

**Diary No(s). 8916/2019 (IV-A)  
(IA No. 49740/2019 - CONDONATION OF DELAY IN FILING)**

**Diary No(s). 8921/2019 (IV-A)  
(IA No. 49264/2019 - CONDONATION OF DELAY IN FILING)**

**SLP(C) No. 9067/2019 (IV-A)**

**SLP(C) No. 9070/2019 (IV-A)**

**Diary No(s). 8940/2019 (IV-A)  
(IA No. 56456/2019 - CONDONATION OF DELAY IN FILING)**

**SLP(C) No. 9071/2019 (IV-A)  
(IA No. 52746/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT)**

**SLP(C) No. 9072/2019 (IV-A)**

**Diary No(s). 9010/2019 (IV-A)  
IA No. 59769/2019 - CONDONATION OF DELAY IN FILING)**

**Diary No(s). 9014/2019 (IV-A)  
(IA No. 48693/2019 - CONDONATION OF DELAY IN FILING)**

**Diary No(s). 9997/2019 (IV-A)  
(IA No. 56445/2019 - CONDONATION OF DELAY IN FILING)**

SLP(C) No. 10128/2019 (IV-A)  
(IA No. 137364/2019 - AMENDMENT IN CAUSE TITLE)

SLP(C) No. 14973/2019 (IV-A)

SLP(C) No. 11670/2019 (IV-A)

Diary No(s). 11608/2019 (IV-A)  
(IA No. 57261/2019 - CONDONATION OF DELAY IN FILING)  
SLP(C) No. 11671/2019 (IV-A)

SLP(C) No. 16208/2019 (IV-A)

SLP(C) No. 12346/2019 (IV-A)

Diary No(s). 11689/2019 (IV-A)  
(IA No. 137367/2019 - AMENDMENT IN CAUSE TITLE  
IA No. 59430/2019 - CONDONATION OF DELAY IN FILING)

SLP(C) No. 14974/2019 (IV-A)

SLP(C) No. 11071/2019 (IV-A)

Diary No(s). 11858/2019 (IV-A)  
(IA No. 59669/2019 - CONDONATION OF DELAY IN FILING)

SLP(C) No. 11073/2019 (IV-A)

SLP(C) No. 12344/2019 (IV-A)

SLP(C) No. 11074/2019 (IV-A)

SLP(C) No. 16209/2019 (IV-A)  
( IA No.72726/2019-CONDONATION OF DELAY IN FILING and IA  
No.72723/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 11669/2019 (IV-A)

SLP(C) No. 11675/2019 (IV-A)

SLP(C) No. 11676/2019 (IV-A)

SLP(C) No. 14976/2019 (IV-A)

SLP(C) No. 16211/2019 (IV-A)

Diary No(s). 13607/2019 (IV-A)  
(IA No.114944/2019-CONDONATION OF DELAY IN FILING and IA  
No.114945/2019-CONDONATION OF DELAY IN REFILING)

SLP(C) No. 14978/2019 (IV-A)

**SLP(C) No. 11677/2019 (IV-A)**

**SLP(C) No. 14979/2019 (IV-A)  
(IA No.88832/2019-CONDONATION OF DELAY IN FILING and IA  
No.88833/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**SLP(C) No. 16212/2019 (IV-A)**

**SLP(C) No. 11672/2019 (IV-A)**

**SLP(C) No. 14980/2019 (IV-A)**

**SLP(C) No. 16216/2019 (IV-A)**

**SLP(C) No. 12348/2019 (IV-A)**

**SLP(C) No. 14982/2019 (IV-A)  
(IA No.84208/2019-CONDONATION OF DELAY IN FILING and IA  
No.84209/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**SLP(C) No. 14983/2019 (IV-A)**

**Diary No(s). 15505/2019 (IV-A)  
(IA No. 76574/2019 - CONDONATION OF DELAY IN FILING)**

**SLP(C) No. 14972/2019 (IV-A)**

**Diary No(s). 15523/2019 (IV-A)  
(IA No.192157/2019-CONDONATION OF DELAY IN FILING and IA  
No.192158/2019-CONDONATION OF DELAY IN REFILING / CURING THE  
DEFECTS)**

**SLP(C) No. 14990/2019 (IV-A)**

**Diary No(s). 15762/2019 (IV-A)  
(IA No. 76192/2019 - CONDONATION OF DELAY IN FILING)**

**SLP(C) No. 14991/2019 (IV-A)**

**SLP(C) No. 14992/2019 (IV-A)  
(IA No.84442/2019-CONDONATION OF DELAY IN FILING and IA  
No.84444/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**SLP(C) No. 14996/2019 (IV-A)**

**SLP(C) No. 14997/2019 (IV-A)**

**SLP(C) No. 15801/2019 (IV-A)**

**SLP(C) No. 15005/2019 (IV-A)**

**SLP(C) No. 15006/2019 (IV-A)**

**SLP(C) No. 15007/2019 (IV-A)**

**SLP(C) No. 15011/2019 (IV-A)**

**SLP(C) No. 15021/2019 (IV-A)**

**SLP(C) No. 15015/2019 (IV-A)**

**SLP(C) No. 15016/2019 (IV-A)**

**SLP(C) No. 15019/2019 (IV-A)**

**Diary No(s). 21305/2019 (IV-A)  
( IA No.103487/2019-CONDONATION OF DELAY IN FILING and IA  
No.103490/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**Diary No(s). 21399/2019 (IV-A)  
(FOR ADMISSION and I.R. and IA No.117263/2019-CONDONATION OF DELAY  
IN FILING and IA No.117267/2019-EXEMPTION FROM FILING C/C OF THE  
IMPUGNED JUDGMENT and IA No.117265/2019-CONDONATION OF DELAY IN  
REFILING)**

**Diary No(s). 21406/2019 (IV-A)  
(FOR ADMISSION and I.R. and IA No.114924/2019-CONDONATION OF DELAY  
IN FILING and IA No.114925/2019-CONDONATION OF DELAY IN REFILING)**

**Diary No(s). 21498/2019 (IV-A)  
(FOR ADMISSION and I.R. and IA No.129761/2019-CONDONATION OF DELAY  
IN FILING and IA No.129762/2019-CONDONATION OF DELAY IN REFILING)**

**Diary No(s). 22008/2019 (IV-A)  
(FOR ADMISSION and I.R. and IA No.109659/2019-CONDONATION OF DELAY  
IN FILING)**

**Diary No(s). 22013/2019 (IV-A)  
( IA No.96728/2019-CONDONATION OF DELAY IN FILING)**

**Diary No(s). 22030/2019 (IV-A)  
(FOR ADMISSION and I.R. and IA No.107746/2019-CONDONATION OF DELAY  
IN FILING)**

**Diary No(s). 22059/2019 (IV-A)  
(FOR ADMISSION and I.R. and IA No.122856/2019-CONDONATION OF DELAY  
IN FILING and IA No.122857/2019-CONDONATION OF DELAY IN REFILING)**

**Diary No(s). 22126/2019 (IV-A)  
(FOR ADMISSION and I.R. and IA No.113001/2019-CONDONATION OF DELAY  
IN FILING)**

**Diary No(s). 22955/2019 (IV-A)**

**(FOR ADMISSION and I.R. and IA No.110350/2019-CONDONATION OF DELAY IN FILING)**

**SLP(C) No. 18595/2019 (IV-A)  
(FOR ADMISSION and I.R. and IA No.110021/2019-CONDONATION OF DELAY IN FILING)**

**Diary No(s). 23113/2019 (IV-A)  
( IA No.119387/2019-CONDONATION OF DELAY IN FILING and IA No.119388/2019-CONDONATION OF DELAY IN REFILING)**

**Diary No(s). 23114/2019 (IV-A)  
(FOR ADMISSION and I.R. and IA No.107538/2019-CONDONATION OF DELAY IN FILING)**

**Diary No(s). 23130/2019 (IV-A)  
(FOR ADMISSION and I.R. and IA No.138131/2019-CONDONATION OF DELAY IN FILING and IA No.138132/2019-CONDONATION OF DELAY IN REFILING)**

**Diary No(s). 23141/2019 (IV-A)  
(FOR ADMISSION and I.R. and IA No.114874/2019-CONDONATION OF DELAY IN FILING)**

**Diary No(s). 23146/2019 (IV-A)  
( IA No.106780/2019-CONDONATION OF DELAY IN FILING and IA No.106781/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**Diary No(s). 23147/2019 (IV-A)  
(FOR ADMISSION and I.R. and IA No.104066/2019-CONDONATION OF DELAY IN FILING)**

**Diary No(s). 23273/2019 (IV-A)  
( IA No.104694/2019-CONDONATION OF DELAY IN FILING)**

**Diary No(s). 23277/2019 (IV-A)  
(FOR ADMISSION and I.R. and IA No.102259/2019-CONDONATION OF DELAY IN FILING)**

**Diary No(s). 25119/2019 (XIV)  
(FOR ADMISSION and I.R. and IA No.120124/2019-CONDONATION OF DELAY IN FILING)**

**Diary No(s). 25126/2019 (IV-A)  
( IA No.112771/2019-CONDONATION OF DELAY IN FILING)**

**Diary No(s). 25285/2019 (IV-A)  
(FOR ADMISSION and I.R. and IA No.116834/2019-CONDONATION OF DELAY IN FILING)**

**Diary No(s). 25313/2019 (IV-A)  
(FOR ADMISSION and I.R. and IA No.168501/2019-CONDONATION OF DELAY IN FILING and IA No.168502/2019-CONDONATION OF DELAY IN REFILING /**

**CURING THE DEFECTS)**

**Diary No(s). 25321/2019 (IV-A)  
(FOR ADMISSION and I.R. and IA No.114661/2019-CONDONATION OF DELAY  
IN FILING)**

**Diary No(s). 26394/2019 (IV-A)  
(FOR ADMISSION and I.R. and IA No.117018/2019-CONDONATION OF DELAY  
IN FILING)**

**Diary No(s). 26866/2019 (IV-A)  
(FOR ADMISSION and I.R. and IA No.120756/2019-CONDONATION OF DELAY  
IN FILING)**

**Diary No(s). 26872/2019 (IV-A)  
(FOR ADMISSION and I.R. and IA No.152253/2019-CONDONATION OF DELAY  
IN FILING and IA No.152256/2019-EXEMPTION FROM FILING C/C OF THE  
IMPUGNED JUDGMENT and IA No.152254/2019-CONDONATION OF DELAY IN  
REFILING)**

**Diary No(s). 26887/2019 (IV-A)  
(FOR ADMISSION and I.R. and IA No.128274/2019-CONDONATION OF DELAY  
IN FILING)**

**Diary No(s). 27764/2019 (IV-A)  
(FOR ADMISSION and I.R. and IA No.127765/2019-CONDONATION OF DELAY  
IN FILING)**

**Diary No(s). 27869/2019 (IV-A)  
(FOR ADMISSION and I.R. and IA No.122390/2019-CONDONATION OF DELAY  
IN FILING)**

**Diary No(s). 28142/2019 (IV-A)  
(FOR ADMISSION and I.R. and IA No.179773/2019-CONDONATION OF DELAY  
IN FILING and IA No.179775/2019-EXEMPTION FROM FILING C/C OF THE  
IMPUGNED JUDGMENT and IA No.179774/2019-CONDONATION OF DELAY IN  
REFILING / CURING THE DEFECTS)**

**Diary No(s). 28295/2019 (IV-A)  
(FOR ADMISSION and I.R. and IA No.124039/2019-CONDONATION OF DELAY  
IN FILING)**

**Diary No(s). 28300/2019 (IV-A)  
(FOR ADMISSION and I.R. and IA No.124129/2019-CONDONATION OF DELAY  
IN FILING)**

**Diary No(s). 29371/2019 (IV-A)  
(FOR ADMISSION and I.R. and IA No.166591/2019-CONDONATION OF DELAY  
IN FILING and IA No.166592/2019-CONDONATION OF DELAY IN REFILING /  
CURING THE DEFECTS)**

**Diary No(s). 29375/2019 (IV-A)**

(FOR ADMISSION and I.R. and IA No.142941/2019-CONDONATION OF DELAY IN FILING)

Diary No(s). 30481/2019 (IV-A)  
(FOR ADMISSION and I.R. and IA No.151264/2019-CONDONATION OF DELAY IN FILING and IA No.151266/2019-CONDONATION OF DELAY IN REFILING)

Diary No(s). 30692/2019 (IV-A)  
(FOR ADMISSION and I.R. and IA No.149371/2019-CONDONATION OF DELAY IN FILING)

Diary No(s). 31535/2019 (IV-B)  
(FOR ADMISSION and I.R. and IA No.149947/2019-CONDONATION OF DELAY IN FILING and IA No.149948/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 32026/2019 (IV-A)  
(FOR ADMISSION and I.R. and IA No.151370/2019-CONDONATION OF DELAY IN FILING)

Diary No(s). 37058/2019 (IV-A)  
(FOR ADMISSION and I.R. and IA No.173713/2019-CONDONATION OF DELAY IN FILING and IA No.173716/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 37550/2019 (XIV)  
(IA No. 168908/2019 - CONDONATION OF DELAY IN FILING  
IA No. 168909/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 37556/2019 (XIV)  
(IA No. 170791/2019 - CONDONATION OF DELAY IN FILING  
IA No. 170795/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 38765/2019 (XIV)  
(IA No. 169968/2019 - CONDONATION OF DELAY IN FILING  
IA No. 169970/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 3608/2020 (IX)  
( IA No.12336/2020-CONDONATION OF DELAY IN FILING)

Diary No(s). 1044/2020 (IX)  
(IA No.11717/2020-CONDONATION OF DELAY IN FILING)

Date : 11-02-2020 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE UDAY UMESH LALIT  
HON'BLE MS. JUSTICE INDU MALHOTRA  
HON'BLE MR. JUSTICE HEMANT GUPTA

For the parties:

Mr. Mukesh Butani, Adv.  
Mr. Tarun Jain, Adv.  
Mr. Joseph K. Antony, Adv.  
Mr. Shankey Agarwal, Adv.  
Ms. Shreyash Shah, Adv.  
Mr. Karan Dhanuka, Adv.  
Ms. Riya Gupta, Adv.  
Mr. H.R. Rao, AOR

Mr. Sanjay Jain, ASG  
Ms. Vimla Sinha, Adv.  
Mr. Arkaj Kumar, Adv.  
Mr. Padmesh Mishra, Adv.  
Mr. H.R. Rao, Adv.  
Mr. K.V.G. Choudhary, Adv.  
Mr. Shreyash Bhardwaj, Adv.  
Mr. Vikrant Yadav, Adv.  
Mr. Rupesh Kr., Adv.  
Mr. Zoheb Hossain, adv.  
Mr. Piyush Goyal, Adv.  
Mrs. Anil Katiyar, AOR  
Ms. Kanu Agarwal, Adv.  
Mr. D.L. Chidananda, Adv.

Mr. G.C. Srivastava, Adv.  
Mr. Suvinay Kumar Dash, Adv.  
Mr. Sidharth, Adv.

Mr. Archana Sahadeva, AOR  
Mr. V. Balachandran, Adv.  
Mr. K.R. Vasudevan, Adv.  
Mr. Siddharth Naidu, Adv.  
M/S. Ksn & Co., AOR

Mr. Salil Kapoor, Adv.  
Ms. Ananya Kapoor, Adv.  
Mr. Praveen Swarup, AOR

Mr. Dinesh Dwivedi, Sr. Adv.  
Mr. H. Devrajan, Adv.  
Mr. P.N. Gupta, Adv.  
Mr. Ashok Rajagopalan, Adv.  
Ms. Bharti Gupta, Adv.

Mr. Nageshwar Rao, Adv.  
Mr. Ambhoj Kumar Sinha, AOR  
Mr. Purushottam Anand, Adv.  
Ms. Anvesha Saha, Adv.

Mr. K.K. Chythanya, Adv.  
Mr. Sharath S., Adv.

Mr. Anand Sukumaran, Adv.  
Mr. S. Sukumaran, Adv.  
Mr. Bhupesh Kr. Pathak, Adv.  
Ms. Meera Mathur, AOR

Mr. Ajay Vohra, Sr. Adv.  
Ms. Kavita Jha, Adv.  
Mr. Udit Naresh, Adv.  
Mr. Anant Mann, Adv.

Mr. Santosh Sharma, Adv.  
Mr. Syed Jafar Alam, AOR

Mr. Tarun Gulati, Sr. Adv.  
Mr. Abhishek Boob, Adv.  
Mr. Shashi Mathews, Adv.  
Mr. Kishore Kunal, AOR  
Mr. Vasunigam, Adv.  
Mr. Ameya Dadhich, Adv.  
Mr. Ankit Sachdeva, Adv.

Mr. Senthil Jagadeesan, AOR  
Mr. Narendra Kumar Jain, Adv.  
Ms. Sonakshi Malhan, Adv.  
Ms. Suriti Choudhary, Adv.  
Ms. Mrinal Kanwar, Adv.

Mr. Vivek Sarin, Adv.  
Mr. Manish Sharma, Adv.  
Mr. Shauaryaveer Saxena, Adv.  
Mr. Satish Kaushik, Adv.

Mr. Syed Jafar Alam, AOR  
Mr. Himanshu S. Sinha, Adv.  
Mr. Bhuwan Dhoopar, Adv.

Ms. Vanita Bhargava, Adv.  
Mr. Ajay Bhargava, Adv.  
Ms. Trishala Trivedi, Adv.  
M/S. Khaitan & Co., AOR

Ms. Vanita Bhargava, Adv.  
Mr. Ajay Bhargava, Adv.  
Ms. Trishala Trivedi, Adv.  
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Mr. Percival Billimoria, Adv.  
Mr. Rajendra Singhvi, Adv.  
Mr. R.P. Tolani, Adv.  
Mr. Mahesh Tolani, Adv.  
Mr. K.K.L. Gautam, Adv.  
Ms. Arundhati Chakraborty, Adv.

Mr. Sanand Ramakrishnan, AOR  
Ms. Runamoni Bhuyan, AOR  
Mr. Harpreet Singh Ajmani, AOR  
Mr. Aakarshan Aditya, AOR

UPON hearing the counsel the Court made the following  
O R D E R

List on 18.2.2020.

(INDU MARWAH)  
COURT MASTER

(SUMAN JAIN)  
BRANCH OFFICER